



**FINANCIAL MANAGEMENT MODERNIZATION INITIATIVE (FMMI)
FISCAL YEAR 2010 YEAR-END
GUIDANCE AND DATES**

**OFFICE OF THE CHIEF FINANCIAL OFFICER
CONTROLLER OPERATIONS DIVISION**

September 28, 2010

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I. PURPOSE AND APPLICATION

The Office of the Chief Financial Officer and the Office of Inspector General have established **October 27, 2010**, as the date for submission of final, unaudited Fiscal Year (FY) 2010 USDA Financial Statements, which results in compressed periods for the production and review of these financial reports.

This document provides the specific requirements for recording transactions in FMMI as of September 30, 2010. In general, FMMI affords the opportunity to process actual transactions through September 30, 2010, thereby reducing the need for accruals. It is the Department's intention to significantly reduce the number of accruals posted at yearend.

To facilitate reduction of accruals, Period 12 will close at 6 p.m. CDT on October 3, 2010.

Compliance with these requirements will ensure that final financial reports are complete and valid with supporting documentary evidence as prescribed by fiscal law.

II. NON-PAYROLL FEEDER SYSTEMS

Feeder systems will continue to run without interruption, except as noted. This means that feeders will be available on October 1, 2010, for posting new business to Period 01 of FY 2011.

In accordance with normal interface schedules, documents entered and accepted into the feeder by 6 p.m. CDT on September 30, 2010, will be recorded in Period 12. The exception is the Integrated Acquisition System (IAS) which must be entered by 11 p.m. CDT.

The following is a list of feeder systems and specific year-end processing guidance as applicable:

- IAS
 - All adjustments and/or updates to IAS must be completed by 11 p.m. CDT, September 30, 2010, to be included in the final September reports for FY 2010.
- Telephone and Utility Vendors Systems (TELE and UTVN)
 - When the period of service shown on the invoice ends September 30, 2010, or earlier, FY 2010 will be charged. TELE/UTVN will develop estimates which will cover complete unbilled services through September 30.
- Travel System (TRVL)/GovTrip
 - Local, Temporary Duty (TDY), and relocation expenses are chargeable to the fiscal year in which they are actually incurred.
NOTE: When requesting transportation tickets from SATO, GovTrip, travel agencies, travel management centers, or the scheduled airline ticket office using the U.S. Bank Visa account, obligate all travel beginning on or prior to September 30, 2010, as FY 2010 business. All requests for round-trip tickets procured for trips beginning on or prior to September 30, 2010,

even though return travel will be after September 30, 2010, should be obligated as FY 2010 business. Since the billing for all tickets issued in September by the travel agency will not be received at COD until October, a period-end estimate should be entered for the value of all travel commencing in September.

- Government Transportation System (GVTS)
 - Local, Temporary Duty (TDY), and relocation expenses are chargeable to the fiscal year in which they are actually incurred.
- Intragovernmental Payments and Collections (IPAC)
 - Include processing of both inbound and outbound IPAC transactions. Inbound IPAC transactions are those payments and collections that are downloaded from Treasury originating from non-FMMI USDA agencies and other Government agencies. Outbound IPAC transactions are those payments and collections entered through FMMI as sales orders (AR) and/or forecast revenues. Year-end cutoff dates for processing IPAC transactions are as follows:
 - Outbound IPAC – September 24
 - Inbound IPAC – September 30
- INTR
 - Intragovernmental payments and collections between USDA FMMI agencies are referred to by the acronym INTR. All sales orders (AR, i.e., accounts receivable) for FMMI agencies must have a purchase order in order for the item to clear and be processed timely. Year-end cutoff for processing INTR is September 28, 2010.
- SMARTPAY2
 - The current fiscal year profile accounting will be charged for each credit card purchase made by September 30, 2010. All purchases made after September 30, 2010, should be charged to the new fiscal year. Agencies should contact their Local Agency Program Coordinator to facilitate any changes to the profile accounting.
- Automated Billings and Collections (ABCO)
- Personal Property System (PROP)
- Corporate Property Automated Information System (CPAIS)

III. INTRAGOVERNMENTAL TRANSACTION RECONCILIATION SYSTEM (ITRS)

Prior to September 30, 2010, FMMI agencies must ensure that FFIS agencies have been notified of all intra-agency transactions to be processed October 1-3, 2010. This will allow FFIS agencies to record corresponding entries prior to the close of accounting Period 12 on September 30, 2010.

IV. PAYROLL

Regular payroll costs are chargeable to the fiscal year in which the salary is earned. Lump sum payments are chargeable to the fiscal year in which the date of separation occurs. Cash awards are chargeable to the fiscal year in which the award is approved.

Estimated payroll costs for Pay Period (PP) 19 plus 4 days of PP 20 that occur in FY 2010 will be computed. The basis for these estimates will be **140 percent of the actual PP 17 costs**.

Please refer to **Title I, Payroll/Personnel Manual, Chapter 7, Time and Attendance Procedures, Section 1, Time and Attendance Instructions, Bulletin TNAINST 10-1, Fiscal Year-end Reminder**, dated May 7, 2010, for all payroll obligation estimates, stored accounting procedures, premium pay charges, and any/all payroll-related matters.

V. DIRECT ENTRY

All transactions that are entered directly and accepted into FMMI prior to 6 p.m. CDT on October 3, 2010, will be included in FY 2010 reports. It is important to note that transactions processed after noon on September 28, 2010, will be recorded in FY 2010 but will not disburse in FY 2010.

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VI. CORRECTIONS TO UNPROCESSED TRANSACTIONS

FMMI unprocessed transactions, including reject, can appear in three document categories:

- Parked
- Batch Data Communication (BDC)
- Interface Documents (IDOCs)

It is imperative that responsible entities correct unprocessed transactions continually throughout the fiscal year. All corrections to unprocessed transactions must be completed prior to 6 p.m. CDT on October 3, 2010, for inclusion in FY 2010 reports. It is important to note that corrections processed after noon on September 28, 2010, will be recorded in FY 2010 but will not disburse in FY 2010.

FMMI Item No.	Corresponding FFIS Item No.	Date	Task Description	Responsible Area	Comments
Agency responsibilities are highlighted					
1		Ongoing	Run pre-annual close job (FMFG_YEAR_END_CLOSE) and provide to agencies to resolve all errors (in test)	Agencies/COD	
2		Ongoing	<u>Year-end close preparation activities:</u> 1 - Identify Negative Budget Availability (FMAVCR02) 2 - Run Budget Overview Report (FMRP_RW_BUDGET) 3 - Validate Budget View by Document Type (FMB_B01) 4 - Execute Trial Balance report by Fund at Full Account Level (S_KI4_38000325) 5 - Execute Resource Related Billing for Earned Unbilled Documents (DP96)	Agencies	
3	4-09	8/04/10	Import Accounting Period 10/2010 intradepartmental balances as of 7/31/2010 from FACTS I to ITRS	ACFO-FO/ Agencies	
4	4-11	8/10/10	Coordinating Committee Meeting	ACFO-FO/ Agencies	
5	4-12	8/13/10	Provide draft of PAR (excluding financial statements and footnotes) to OIG	ACFO-PP	PBC 47
6	4-153	8/16/10	July 2010 data files for Secretary's financial dashboard due to ACFO-FO	Agencies	
7	4-14	8/19/10	Provide HQ Allocation Methodology to OIG	ACFO-FO	
8	4-15	8/26/10	FACTS I MAF window opens – agencies review, update, and submit MAF to Treasury	Agencies/ ACFO-FO/COD	PBC 53
9	4-17	8/27/10	FMFIA/FFMIA annual assurance statements and remediation plans due to OCFO-FPP (PAD)	Agencies	
10	4-154	8/31/10	July 2010 financial dashboard due to Secretary	ACFO-FO	
11	4-19	8/31/10	OIG to submit interim legal Representation Letter and Management Schedule to DOJ, FMS & GAO	OIG	PBC 54
12	4-21	8/31/10	Lead Summary of Suspense balances as of 7/31/10	ACFO-FO/COD	PBC 55
13	4-22	8/31/10	Explanations/causes and actions planned for abnormal balances as of 7/31/10	Agencies	
14	4-24	8/31/10	Close of business open accounting period 12/10 (September)	COD	
15	4-20	9/01/10	Beginning of business close accounting period 11/10 (August)	COD	
16	4-27	9/02/10	Import accounting period 11/2010 Intradepartmental balances as of 8/31/10 from FACTS I file to ITRS	ACFO-FO/ Agencies	
17	4-28	9/08/10	All Apportionment schedules for selected agencies to OIG	OBPA	PBC 56
18	4-29	9/09/10	GFRS opens for closing package submission	ACFO-FO	

FMMI Item No.	Corresponding FFIS Item No.	Date	Task Description	Responsible Area	Comments
Agency responsibilities are highlighted					
19	4-30	9/10/10	Copies of agencies' submissions of FMFIA/FFMIA assurance statements, certifications or remediation plans for Agencies and Dept. and support for changes to last submissions for issues resolved, closed or deemed immaterial provided to OIG	ACFO-FP	PBC 41
20	4-31	9/10/10	Submit budget execution requests that require approval by OMB, including SF-132s, SF-1151s, and warrant requests by this date to OBPA	Agencies	
21		TBD	Open period 01/11 for budget (Refer to Appendix 3, FMMI Year Startup Tools)	COD	
22	4-33	9/14/10	Coordinating Committee Meeting	ACFO-FO/ Agencies	
23	4-34	9/15/10	Fiscal year 2009 financial statements, including notes and supplemental information in FY10 presentation format submitted to OIG	ACFO-FO	PBC 49
24	4-155	9/15/10	August 2010 data files for Secretary's financial dashboard due to ACFO-FO	Agencies	
25	4-35	9/15/10	Submit completed FAM 2020-Checklist for Federal Reporting and Disclosures, Summary of Changes to ACFO-FO	Agencies	
26	4-36	9/15/10	Fourth quarter accrual and estimates provided to agencies and OIG (FECA, OPM benefits, OPM imputed costs, Unfunded leave, HQ allocations, Greenbook, Working Capital Fund (WCF), Judgment Fund, Intra-departmental)	ACFO-FO/COD	PBC 59
27	4-37	9/17/10	FMFIA/FFMIA annual agency assurance statements and remediation plans due to OIG	OCFO-FPP (PAD)	PBC 60
28	4-38	9/17/10	FACTS I MAF window closes	ACFO-FO/ COD/Agencies	
29	4-40	9/22/10	Record 4 th quarter accruals and estimates (Provided in 4-36)	ACFO-FO/ COD/Agencies	
30	4-23	9/22/10	Provide update of legal representation letter as of 9/15/10 to OIG with copy to ACFO-FO	OGC	PBC 61
31	4-44	9/23/10	Import intradepartmental balances as of 9/22/10 from FACTS I file to ITRS - Preliminary	ACFO-FO/ Agencies	
32	4-43	9/24/10	Cutoff IPAC outbound	COD	
33	4-45	9/24/10	OMB A-11 Exhibit 52 Report on Resources for Financial Management Activities sent to agencies	ACFO-FO	
34	4-46	9/24/10	Submit budget execution requests, including new account symbols, warrants, and SF-1151 requests by this date to OBPA	Agencies	

FMMI Item No.	Corresponding FFIS Item No.	Date	Task Description	Responsible Area	Comments
Agency responsibilities are highlighted					
35	4-26	9/27/10	Summarize legal letter response for USDA for items as of 9/15/10 into OMB table format and submit to OIG	ACFO-FO	PBC 62
36		9/28/10	Clear all unprocessed documents that impact disbursements by noon CDT (parked documents, BDCs, IDOCs)	Agencies/COD	
37	4-47	9/28/10	Noon CDT accelerate disbursements, will include pay dates through 10/05/10	COD	
38	4-149	9/30/10	Status Report on Audits with Material Weaknesses and Significant Deficiencies open/closed	ACFO-FPP	PBC 65
39	4-54	9/30/10	Lead Summary of Suspense balances as of 8/31/10	ACFO-FO/COD	PBC 63
40	4-55	9/30/10	Explanations/causes and actions planned for abnormal balances as of 8/31/10	Agencies	
41	4-156	9/30/10	August 2010 financial dashboard due to Secretary	ACFO-FO	
42		9/30/10	All Fiscal Year 2010 feeder system transactions can be processed through 9/30/10	Agencies	
43	4-50	9/30/10	Last day to input/update INBOUND IPAC collections and disbursements.	COD	
44	4-49	9/30/10	Run Close Commitments (FMMC) in final mode	COD	
45		9/30/10	Close of business open accounting period 01/11 (October)	COD	
46	4-56	10/01/10	Submit Agency and USDA Consolidated FAM 2020-Checklist for Federal Reporting and Disclosures, Summary of Changes to OIG	ACFO-FO	PBC 66
47	4-57	10/01/10	Window opens for FACTS I ATB submission.	Agencies	
48	4-58	10/01/10	Schedule of Unprocessed Intra-Departmental IPAC Bills as of 9/30/10 will be provided to agencies	ACFO-FO/COD	
49		10/01/10	Last day to process INTR (FMMI to FMMI)	Agencies/COD	
50		10/03/10	Clear all unprocessed documents by 6 p.m. CDT (parked documents, BDCs, IDOCs)	Agencies/COD	
51	4-53	10/03/10	Close Accounting Period 12/10 (September) at 6 p.m. CDT	COD	PBC 64
52	4-59	10/04/10	Import Intradepartmental balances as of 9/30/10 from FACTS I file to ITRS	ACFO-FO/ Agencies	
53		10/04/10	Open period 13/10 (September) (Based on notification from ACFO-FO)	COD	
54		10/04/10	Run Close Sales Orders without Advance for Unexpired, Expiring, and Expired Funds (FMFG_RPT_E_UNFILLED)	COD	

FMMI Item No.	Corresponding FFIS Item No.	Date	Task Description	Responsible Area	Comments
Agency responsibilities are highlighted					
55		10/04/10	Run Close Open Obligations Against Cancelling Funds (FMMC) in final mode.	COD	
56		10/04/10	Run pre-close job (FMFG_YEAR_END_CLOSE) (final – except for cancelling funds)	COD	
57	4-60	10/06/10	Final listing of all warrants processed during FY 2010	OBPA	PBC 67
58	4-61	10/07/10	FACTS II 4 th quarter window opens	Treasury	
59	4-62	10/07/10	Intragovernmental Fiduciary Confirmation System (IFCS) reporting window opens for update	Agencies	
60	4-63	10/08/10	Close ITRS for year-end reporting	ACFO-FO	
61	4-64	10/08/10	Last day to process Period 13 adjustments	Agencies	
62		10/08/10	Run Close Sales Orders without Advance for Cancelling Funds (FMFG_RPT_E_UNFILLED)	COD	
63		10/08/10	Run pre-close job for Cancelling Funds (FMFG_YEAR_END_CLOSE) (final)	COD	
64	4-67	10/08/10	Sept 2010 GWA Account Statement	Treasury	
65	4-68	10/08/10	Deliver data extracts through Period 12 (9/30/10) with appropriate reconciliations and supporting documentation to OIG	ACFO-FS	PBC 70
66	4-69	10/12/10	Coordinating Committee Meeting	ACFO-FO/ Agencies	
67	4-70	10/13/10	Response to 4 th quarter sampled items (Period 12) to OIG (sent out ----)	Agencies	PBC 68
68	4-71	10/13/10	Record Cash Adjustments	COD/Agencies	
69	4-72	10/13/10	All Apportionment schedules for selected agencies	OBPA	PBC 69
70	4-73	10/13/10	FACTS II Accounts and balances verified by agencies	Agencies/COD	
71	4-74	10/14/10	Accounting Period 13/10 closes (Based on notification from ACFO-FO)	ACFO-FO/COD	PBC 74
72	4-75	10/14/10	Year-end data entry for Statement of Financing and Program data due for input into FSDW	ACFO-FO/COD	
73	4-76	10/15/10	FACTS II 4 th Quarter submissions to Treasury certified	Agencies/ ACFO-FO/COD	
74	4-77	10/15/10	TROR window opens at Treasury	Treasury	
75	4-78	10/15/10	Draft PAR section on internal controls	ACFO-FPP	PBC 75
76	4-79	10/15/10	Period 13 financial statements as of 9/30/10 available for agency and OIG review in FSDW Reporting Center	ACFO-FO/COD	PBC 77
77	4-80	10/15/10	FACTS I File for Intragovernmental balances and GFRS to ACFO-FO	Agencies	
78	4-81	10/15/10	Lead Summary of Suspense balances as of 9/30/10	COD	PBC 72

FMMI Item No.	Corresponding FFIS Item No.	Date	Task Description	Responsible Area	Comments
Agency responsibilities are highlighted					
79	4-82	10/15/10	Provide Period 12 Account Variance Analysis for changes greater than or equal to \$25 million and greater than or equal to 10% to OIG and ACFO-FO	Agencies	PBC 73
80	4-83	10/15/10	ACFO-FO provides Management's Explanation of Significant Variances template to agencies	ACFO-FO	
81	4-84	10/15/10	IFCS closes for the 4 th quarter	ACFO-FO/COD	
82	4-157	10/15/10	September 2010 data files for Secretary's financial dashboard due to ACFO-FO	Agencies	
83	4-87	10/15/10	FACTS II 4th quarter window closes	ACFO-FO/COD	
84	4-85	10/18/10	Intragovernmental 4 th quarter agency ATB data file due to Treasury and OIG	ACFO-FO	PBC 78
85	4-89	10/20/10	Narrative PAR (sections other than f/s)	ACFO-FPP	PBC 76
86	4-152	10/22/10	Confirmation of Judgment Fund, No-FEAR, and Contract Disputes balances as of 9/30/10 to Treasury	ACFO-FO	
87	4-90	10/22/10	Year-end notes and RSI, due to ACFO-FO	ACFO-FO/COD	
88	4-91	10/22/10	Financial Statement Line Item Variance Analysis as of Period 13 to OCFO and OIG	Agencies	PBC 79
89	4-92	10/22/10	Response to Period 13 sampled SV items to OIG (sent out ---)	Agencies	PBC 82
90	4-93	10/22/10	ACFO-FO generates IRAS reports for 4th quarter Intragovernmental Activity Reports using Discoverer application in GFRS	ACFO-FO	
91	4-94	10/22/10	Responses/Support for sample of 4 th quarter items selected by OIG from ITRS (sent 10/14/10)	Agencies	PBC 84
92	4-95	10/22/10	Explanations for material differences to ACFO-FO	Agencies	
93	4-96	10/26/10	Response to (Revenue) sample as of 9/30/10 (Period 12) with appropriate supporting documentation to OIG	Agencies	PBC 71
94	4-97	10/26/10	Provide response to OIG sample of expenses and obligations sent on ---	Agencies	PBC
95	4-151	10/27/10	Summary of CPAIS and PROP suspense balances as of 9/30	ACFO-FO/COD	PBC 90
96	4-150	10/27/10	Statement of Net Cost goal percentages as of 9/30	ACFO-FO/PAD	PBC 86
97	4-98	10/27/10	Provide unaudited final draft of Performance and Accountability Report (PAR) including consolidated financial statements & notes to OIG, with appropriate support, including: a. eliminating entries, b. support for accruals and estimates, c. USDA crosswalks, d. list of any exclusions between general and the financial statements generated per the Reporting Center, e. templates	ACFO-FO/PAD	PBC 85

FMMI Item No.	Corresponding FFIS Item No.	Date	Task Description	Responsible Area	Comments
Agency responsibilities are highlighted					
98	4-99	10/27/10	Summary spreadsheet showing status of personal property reconciliations as of 9/30/10 and electronic files of all completed PROP reconciliations for non-standalone agencies provided to OIG	ACFO-FO/COD	PBC 89
99	4-100	10/27/10	CPAIS reconciliations as of 9/30 for non-standalone agencies	ACFO-FO/COD	PBC 88
100	4-101	10/27/10	Provide final audit adjustments for standalone financial statements agencies	OIG and contract auditors	PBC 81
101	4-103	10/29/10	Subcabinet and Mission areas provide management representation letter for PAR including year-end statements with CFO certification to OCFO	Agencies	
	4-104	10/29/10	Explanations/causes and actions planned for abnormal balances as of 9/30/10	Agencies	PBC 87
102	4-105	10/29/10	Fourth quarter SBR vs. SF-133 Reconciliation	Agencies	
103	4-106	10/29/10	Fourth quarter review of Unliquidated Obligations, as of 9/30/10, should be completed. See DR 2230-001. Provide CFO certifications to ACFO-FO	Agencies	
104	4-158	10/29/10	September 2010 financial dashboard due to Secretary	ACFO-FO	
105	4-107	11/02/10	Provide advance copy of unaudited PAR to OMB for comment	ACFO-FO/PAD	
106	4-108	11/03/10	OIG provides final audit adjustments for consolidated financial statements	OIG	PBC 92
107	4-109	11/03/10	Agency enters audit adjustments in Period 14 and closes Period 14 (Based on notification from ACFO-FO)	ACFO-FO/COD Agencies	PBC 94
108	4-111	11/03/10	Revised year-end notes and RSI due to ACFO-FO	ACFO-FO/COD	
109	4-112	11/03/10	Provides update of legal representation letter as of November 2 to OIG with copy to ACFO-FO	OGC	PBC 97
110	4-113	11/04/10	Revised FACTS I File for Intragovernmental balances and GFRS to ACFO-FO	Agencies	
111	4-117	11/04/10	Summarize legal letter response for USDA for items as of 11/02/10 into OMB table format and submit to OIG	ACFO-FO	PBC 98
112	4-114	11/05/10	Agency TROR Certification/Verification due to ACFO-FPP	Agencies	
113	4-115	11/05/10	Accelerated TROR window closing	ACFO-FPP	
114	4-116	11/05/10	FACTS II revision window opens	Treasury	
115	4-118	11/05/10	Provide SBR Reconciliation (as of 9/30) of lines 9 (Unobligated Balances) and 10 (Unobligated Balance Not Available) including Report Row, Treasury Symbol, GL Account, No Year Indicator, Fund, and Amount to OIG	ACFO-FO	PBC 100
116	4-119	11/05/10	Provide final PAR including adjusted comparative consolidated financial statements and notes to OIG	ACFO-FO ACFO-PAD	PBC 99
117	4-120	11/05/10	OIG issues final audited standalone financial statements reports	OIG	PBC 101

FMMI Item No.	Corresponding FFIS Item No.	Date	Task Description	Responsible Area	Comments
Agency responsibilities are highlighted					
118	4-121	11/05/10	Draft Agency Closing Package submission due in GFRS	ACFO-FO	PBC 91
119	4-122	TBD	All Accounting Periods through 15 close (Based on notification from ACFO-FO)	ACFO-FO/COD	PBC 95
120		TBD	Open Period 16, run annual close job (FMFG_YEAR_END_CLOSE) (final) (Based on notification from ACFO-FO)	COD	
121		TBD	All Accounting Periods through 16 close (Based on notification from ACFO-FO)	ACFO-FO/COD	PBC 95
122		TBD	Carry Forward SPL Balances (FAGLVTR) (Based on notification from ACFO-FO)	COD	
123		TBD	Carry Forward FI Balances (F.16) (Based on notification from ACFO-FO)	COD	
124	4-124	11/10/10	OIG provides draft consolidated audit report to OCFO	OIG	PBC 102
125	4-130	11/11/10	Final Agency Closing Package submission due in GFRS (including audit adjustments)	ACFO-FO	PBC 106
126	4-126	11/12/10	Combined Management Representation Letter for general- and special purpose statements signed by CFO and Secretary provided to OIG	ACFO-FO	PBC 104
127	4-127	11/12/10	Exit conference held to discuss audit findings for CFS	OIG/OCFO	PBC 105
128	4-128	11/12/10	OIG issues final audited consolidated financial statements report	OIG	PBC 107
129	4-129	11/12/10	CFO approves fiscal year-end closing package	OCFO	PBC 110
130	4-131	11/15/10	Consolidated 4 th quarter SBR vs. SF 133 reconciliation	ACFO-FO	
131	4-132	11/15/10 6 p.m. EST	Final audited consolidated financial statements, standalone financial statements, and copies of the management representation letter submitted to OMB, Main Treasury, and GAO	ACFO-FO ACFO-FPP	PBC 108
132	4-137	11/15/10	TROR for 4 th quarter closes	FMS	
133	4-133	11/15/10	Performance and Accountability Report released to the President, OMB Director, and Congress, Main Treasury, FMS & GAO	OCFO	PBC 109
134	4-134	11/15/10	Submit final Legal Representation Letter and Management Schedule to DOJ, FMS & GAO	OIG	PBC 111
135	4-135	11/15/10	Provide opinion on fiscal year-end closing package	OIG	PBC 112
136	4-136	11/15/10 6:00 pm EST	Publish closing package opinion	OIG	PBC 113
137	4-141	11/15/10 6:00 pm EST	FACTS I ATB submission to Treasury	Agencies	
138	4-138	11/19/10	FACTS II revision window closes	Treasury	

FMMI Item No.	Corresponding FFIS Item No.	Date	Task Description	Responsible Area	Comments
Agency responsibilities are highlighted					
139	4-139	11/24/10	CFO Representation for Federal Intragovernmental Activity and Balances and Closing Package Material Difference Report	ACFO-FO	
140	4-140	11/30/10	Letter of assurance indicating that the CFO and IG agree to the information as reported in FIPS	OIG/CFO	PBC 114
141	4-142	12/02/10	Updated legal letter email as of 12/01/10	OGC	PBC 115
142	4-143	12/02/10	Submit legal letter update email to FMS on subsequent changes prior to December 1	OIG	PBC 116
143	4-144	12/08/10	Coordinating Committee Meeting	ACFO-FO/ Agencies	
144	4-145	12/08/10	CFO sends email on subsequent changes or no changes to the Management Rep letter and financial statements, due to subsequent events prior to December 7th	ACFO-FO	PBC 117
145	4-146	12/15/10	Completed OMB A-11 Exhibit 52 Report on Resources for Financial Management Activities returned to ACFO-FO	Agencies	
146	4-147	12/15/10	Final Report of the U.S. Government published	Treasury	